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Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

On April 14, 2005

MORGAN, LEWIS & BOCKIUS LLP

By:   
**Don Mixon**

PATENT  
Attorney Docket No.: **060945-0159**

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:  
**Kyoung-Pyo Ha**

Confirmation: **1481**

Serial No.: **10/749,223**

Group Art Unit: **3748**

Filed: **December 30, 2003**

Examiner: **Eshete, Zelalam**

For: **Variable Valve Lift Mechanism for an Engine**

**RESPONSE TO OFFICE ACTION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

Applicants submit the following amendments and remarks in response to the detailed Office Action mailed January 14, 2005, and respectfully request the amendments and remarks be entered in the file of the above identified application.